

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION**

**May 13, 2013**

**TO:** Honorable Tommy Williams, Chair, Senate Committee on Finance

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE:** **HB3442** by Otto (Relating to the obligation of an appraisal review board to respond to a property owner's request to postpone a hearing of the board.), **As Engrossed**

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| <p><b>No fiscal implication to the State is anticipated.</b></p> |
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This bill would amend Section 41.45(e) of the Tax Code, relating to appraisal review board (ARB) hearing protests, to provide that not later than the seventh day after the date a request for a postponement of an ARB hearing is received, the ARB, ARB chairman, or the chairman's representative must respond in writing or by electronic mail to the property owner or agent making the request and, if the request is granted, provide notice of the date, time, and place fixed for the hearing. The bill strikes language that a postponement does not require the delivery of additional written notice to the property owner.

The bill would apply only to a request for a postponement of an ARB hearing received by an ARB on or after the effective date of this bill.

The bill would not affect taxable property values, tax rates, collection rates, or any other variable which might affect the revenues of units of local governments or the state.

This bill would take effect immediately upon enactment, assuming that it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2013.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** UP, KK, SJS